

Instruction No. ~~110963~~ (not all numbers are there) # 1 thru 99

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JOB NO. 78-05244A

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110963

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CONTROLLER INSTRUCTION N.O.S.

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11 September 1963

COMPTROLLER INSTRUCTION NO. 97 - Revised

SUBJECT : General - Financial Accounting Procedures for Property  
Specific - Accounting Control Over Shipments to Field  
Installations

RECISION: Comptroller Instruction No. 97, revised 30 August 1962

\* Asterisks indicate new or revised paragraphs

\* 1. PURPOSE

The purpose of this Instruction is to state Headquarters procedures for maintaining accounting control over materiel shipped (a) to field installations from Headquarters, (b) between field stations, and (c) from field stations to Headquarters.

2. PROCEDURE

a. Requisitions

Requisitions covering materiel to be shipped from Headquarters to field installations shall be identified with a Logistics voucher number and priced and extended by Office of Logistics to show the total value of each line item. The appropriate transaction code will be placed on the requisition by Logistics to effect the following entries to the general ledger accounts:

Dr. 175.9 - Materiel Earmarked for Shipment

Cr. 170- Stores - Supplies and Equipment (by Materiel Units)

b. Shipping Documents and Schedules of Shipments - Shipments from Headquarters

- (1) When materiel is shipped, the Office of Logistics shall prepare an appropriate shipping document for each shipment, which document shall reflect, among other things, the shipping date; cargo number; station location; cost center number; requisition

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GROUP 1

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number of the requisitioning installation; and unit price and total cost of each line item. Shipping documents representing shipments of excess property shall be clearly identified as such. Two copies of each shipping document shall be forwarded to the Accounts Branch, Finance Division.

- (2) Upon receipt from Logistics of two copies of shipping documents Accounts Branch shall:

(a) For shipments to Type I Installations:

- 1 Sort shipping documents (Form 291) by station location code numbers.
- 2 Total each shipping document and enter in the coding block (see attachment) the Logistics voucher number and the station location code number. The total amount of the shipping document shall be entered in the coding block as a credit to Account number 175.9.
- 3 Total all shipping documents for a given station and enter the total of such documents on a confidential funds posting voucher as a debit to Account number 195.0 identified with the station location number and the schedule of shipments control number.
- 4 Forward one copy of the coded documents with the covering confidential funds posting voucher to the Automatic Data Processing Division for processing. Retain one copy of the shipping documents for forwarding to the appropriate stations with a covering Schedule of Shipments.

(b) For shipments to Type II Installations:

- 1 Sort shipping documents (Forms 291 and 88) by station location code numbers.
- 2 Total each shipping document and enter in the coding block (see attachment) the Logistics voucher number, station location code number, requisition number, and cost center account number. The total amount of the shipping document shall be entered in the coding block as a credit to Account 175.9.

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- 3 Mark each extended total for nonexpendable materiel. Total the expendable and non-expendable materiel separately and verify combined total with the total of the shipping document..

a Regular Materiel:

Enter in the coding block the total of expendable materiel as a debit to Account 602.2 and the total of nonexpendable materiel as a debit to Account 602.3. The amount reflected as a debit to Account 602.3 will be entered in the coding block as a debit to Account 176.0.

b Excess Materiel:

Enter in the coding block as a debit to Account No. 678 the total value of the materiel (both expendable and non-expendable) shown on the shipping documents. Then enter the value of the nonexpendable materiel in the coding block as a debit to Account No. 176.

- 4 Total all shipping documents for a given station by Account numbers 175.9, 176.0, 602.2 and 602.3, and 678. Prepare a confidential funds posting voucher reflecting appropriate entries to Accounts 175.9, 602.2, 602.3, 678, and 176. Reflect the total of the debit to account 176 as a credit to Account 376 further identified with the schedule of shipments control number.

- 5 Forward one copy of the coded documents with the covering confidential funds posting voucher to the Automatic Data Processing Division for processing. Retain one copy of the shipping documents for forwarding to the appropriate stations with a covering Schedule of Shipments.

- (3) Upon receipt of the confidential funds posting vouchers with supporting documents the Automatic Data Processing Division shall:

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- (a) Record the Finance posting voucher in the appropriate accounts. As a result of the recording process ADPD shall provide for:

- 1 A monthly listing of all activity in Account 175.9. This listing shall reflect the finance posting voucher number and date, cargo number and date, cost center account number, station location code number and the total dollar value of each shipping document; matching all entries by station location code and Logistics voucher number.
- 2 A listing of Account 175.9 credit detail cards by station location code number representing shipments to Type I Installations showing the same data as required by paragraph 2b(3)(a)1, above. This listing shall be forwarded to Accounts Branch as soon as possible after the processing of the documentation and will be referred to as a "Schedule of Shipments".
- 3 A listing of Account 176 debit detail cards by station location code number representing shipments to Type II Installations. This listing shall reflect the station location code number date, cargo number, finance posting voucher number and the total dollar value of nonexpendable property shown on each shipping document. This listing shall be forwarded to Accounts Branch as soon as possible after the processing of the documentation and will be referred to as a "Schedule of Shipments".
- \* 4 A monthly listing by date, Logistics voucher number, and amount of unmatched items which are 3 months old and older. The Office of Logistics will assume responsibility for taking the action required to clear any debit items from account No. 175.9 which are not subject to being covered by shipping documents.

- (4) Upon receipt of the listings referred to in paragraphs 2b(3)(a)2, 3, and 4, above the Accounts Branch shall:

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- (a) Review the "Schedule of Shipments" for each location, attach the related documents and forward the schedule and documents to the appropriate station.
- (b) Review the listing of unmatched items and forward such listing to the Office of Logistics for appropriate action.

c. Form 1221A - Schedule of Property Transfers

- (1) Upon receipt of Form 1221A from a Type I shipping installation, Accounts Branch shall prepare a posting voucher to effect the following entries to the general ledger accounts:

- (a) For shipments to other Type I stations:

1 Based on Form 1221A of shipping installation:

Dr. 175.8 - Materiel in Transit Between  
Type I Installations Under  
FPA

Cr. 195.0 - Accountability of Decen-  
tralized Installations  
(Shipping Installation)

2 Based on Form 1221A of receiving installation:

Dr. 195.0 - Accountability of Decentralized  
Installations (Receiving Instal-  
lation)

Cr. 175.8 - Materiel in Transit Between  
Type I Installations Under  
FPA

- (b) For shipments from Type I Station to Headquarters:

Dr. 175.0 - Materiel in Transit (Shipping  
Installation)

Cr. 195.0 - Accountability of Decentralized  
Installations (Shipping Instal-  
lation)

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- (c) For transfer of nonexpendable materiel from Type I Installation to Type II Installations:

1 For Regular Materiel:

Dr. 176 - Property In Use - Type II Installations (Receiving Installation)

Cr. 195 - Accountability of Decentralized Installations (Shipping Installation) and

Dr. 602.3 - Indirect Cost Property Placed In Use

Cr. 376 - Reserve for Property In Use - Type II Installation

2 For Excess Nonexpendable Materiel:

Dr. 176 - Property In Use - Type II Installations (Receiving Installation)

Cr. 195 - Accountability of Decentralized Installations (Shipping Installation) and

Dr. 678 - Cost of Issues of Property Declared Excess

Cr. 376 - Reserve for Property In Use - Type II Installations

- (d) For transfer of nonexpendable materiel from Type II to Type I Installations:

Dr. 195 - Accountability of Decentralized Installations (Receiving Installation)

Cr. 176 - Property In Use - Type II Installations (Shipping Installation) and

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Dr. 376 - Reserve for Property In Use -  
Type II Installations

Cr. 680 - Value of Property Returned to  
Stock

- (2) The posting voucher supported by the Form 1221A shall be forwarded to Automatic Data Processing Division for processing.

d. Recording Shipments from Type I or Type II Installations to Headquarters

- (1) Receiving reports, covering shipments from field stations to Headquarters, shall be priced and extended by Logistics to show total value by line item. The proper transaction code shall be placed on the receiving report by Logistics to effect the following entries to the general ledger accounts:

(a) For shipments from Type I Installations to Headquarters:

Dr. 170 - Stores - Supplies and Equipment (By  
Materiel Units)

Cr. 175.0 - Materiel In Transit (Shipping  
Installation)

(b) For shipments of nonexpendable property from Type II Installations to Headquarters:

Dr. 170 - Stores - Supplies and Equipment (By  
Materiel Units)

Cr. 176 - Property In Use - Type II Instal-  
lations (By Materiel Units) (Ship-  
ping Installation)  
and

Dr. 376 - Reserve for Property In Use - Type II  
Installation

Cr. 680 - Value of Property Returned to Stock

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- (2) One copy of the receiving reports will then be forwarded to Automatic Data Processing Division, and necessary entries will be made to the stock record cards to effect the increase in quantities on hand as indicated on the receiving report for each line item. Also, one copy of the receiving report reflecting the shipping installations cargo number will be forwarded to the Accounts Branch to be used in clearing Account Number 175.0.
- e. Transfers of expendable and nonexpendable property between Type II Installations, and transfers of expendable property between Type II Installations and Headquarters will continue to be handled in accordance with existing instructions.

  
Deputy Comptroller

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Director of Logistics

18 Sept. 1963  
Date

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ATTACHMENT TO COMPTROLLER INSTRUCTION NO. 97

"Coding Block" for Materiel Shipments from Headquarters To  
Type I and Type II Installations

<u>Log. Vo. No.</u>		<u>Acct. No.</u>	<u>Dr.</u>	<u>Cr.</u>
<u>Sta. No.</u>	<u>Req. No.</u>			
<u>Cost Center</u>				

Attachment

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